

2010 DISABLED VETERANS' EXEMPTION CHANGE OF ELIGIBILITY REPORT

NAME AND MAILING ADDRESS

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APN: _____

Dear Claimant:

Our records indicate that you have been receiving the Disabled Veterans' Exemption. Use this form only to notify the Assessor if you are no longer eligible for the exemption on this property. **Do not send in this form if you are still eligible and all information printed on the form is correct and up to date as of January 1, 2010. Note: If you believe you qualify for the Low-Income Exemption (see below), you must submit a new claim form to the Assessor by February 15.**

The laws governing the Disabled Veterans' Exemption provide that once you file a claim and receive the exemption you need not file each year as long as you continue to qualify. The law further provides that when a disabled veteran or surviving spouse is no longer eligible for exemption, the Assessor must be notified. A 25 percent penalty assessment for failure to so notify the Assessor is also part of the law.

An exemption of up to \$100,000* of assessed value (Basic Exemption), as adjusted for the relevant assessment year, is available to property which constitutes the home of a veteran, or the home of the unmarried surviving spouse of a veteran, who, because of injury or disease incurred in military service, is blind in both eyes, has lost the use of two or more limbs, or is totally disabled. The Basic Exemption increases to \$150,000* of assessed value (Low-Income Exemption), as adjusted for the relevant assessment year, if your household income for last year did not exceed \$40,000*, as adjusted for the relevant assessment year. Once granted, the Basic Exemption remains in effect until terminated. Annual filing is required for any year in which a Low-Value Exemption is claimed.

Totally disabled means that the United States Veterans Administration or the military service from which discharged has rated the disability at 100 percent or has rated the disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation.

If you are receiving the Basic Exemption because of blindness, the loss of two limbs, or because you are totally disabled, the exemption will remain in effect. **If you believe you qualify for the Low-Income Exemption, obtain a Disabled Veterans' Property Tax Exemption Claim Form, BOE-261-G, from the Assessor, complete it, and file it with the Assessor by February 15, 2010.**

DISQUALIFYING CONDITIONS

Sign and return this notice if one or more of the following conditions apply to you.

1. At any time during 2009, the property was no longer your principal residence or you did not own it. (An *owner* includes a purchaser under contract of sale, an owner of a share in a housing cooperative, and a shareholder in a corporation when the rights of shareholding entitle one to possession of a home owned by the corporation.)
2. If the basis of your exemption was blindness and your visual acuity in both eyes is no longer rated at 5/200 or less, or the concentric contraction of the visual field is no longer 5 degrees or less, or if the basis was the loss of use of two limbs and the use of one or both has been restored.
3. If you are the veteran and the United States Veterans Administration or the military service from which you were discharged no longer rates your disability at 100 percent or no longer rates your disability compensation at 100 percent by reason of being unable to secure or follow a substantially gainful occupation.
4. If you are a surviving spouse of a deceased disabled veteran and you have remarried.
5. The property has been altered and is no longer a dwelling.

** As provided by Revenue and Taxation Code section 205.5, the exemption amount and the household income limit shall be compounded annually by an inflation factor. Please refer to the attached schedule for the current amounts and limits.*

(continued on reverse)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

**SIGN HERE ONLY IF YOU NO LONGER QUALIFY FOR
THE DISABLED VETERANS' EXEMPTION AS OF JANUARY 1, 2010**

I no longer qualify for the Disabled Veterans' Exemption.

Signature _____ Date _____

Daytime Phone Number () _____ Social Security Number: - -

REASON AND DATE OF DISQUALIFICATION *(It is extremely important that you enter the date that you became ineligible.)*

- ☐ The property was sold on *(date)* _____
If sale is unrecorded, enter name of purchaser _____
- ☐ I am still the owner but as of *(date)* _____ this was not my principal place of residence.
- ☐ I am no longer blind; visual acuity in both eyes was not rated at 5/200 or less, or have a concentric contraction of 5 degrees or less on *(date)* _____
- ☐ I have no longer lost the use of two limbs; use was restored on *(date)* _____
- ☐ My disability or disability compensation was rated at less than 100 percent on *(date)* _____
- ☐ I am the surviving spouse of a deceased disabled veteran and I remarried on *(date)* _____

If you change your principal place of residence on or after January 1, 2010, and the new resident of the property is not eligible for the exemption, the exemption shall cease to apply to that property on the date of the sale or transfer. An exemption will not be allowed on your new residence until you qualify and file a claim with the Assessor on or before the lien date next following the date that the property was acquired or within 30 days of the date of notice of supplemental assessment.

Note: If you were not eligible for the exemption on January 1, 2010, you **must** notify the Assessor on or before June 30, 2010, or you will be subject to payment of the amount of taxes the exemption represents, plus a 25 percent penalty and interest.

SCHEDULE FOR DISABLED VETERANS' EXEMPTION

EXEMPTION AMOUNTS AND HOUSEHOLD INCOME LIMITS

Lien Date	Factor	Exemption *		Income Limit **
2010	1.00372	\$115,060	\$172,592	\$51,669
2009	1.03	\$114,634	\$171,952	\$51,478
2008	1.03422	\$111,296	\$166,944	\$49,979
2007	1.04370	\$107,613	\$161,420	\$48,325
2006	1.03107	\$103,107	\$154,661	\$46,302
2005	1.01365	\$100,000	\$150,000	\$44,907
2004	1.03476	\$100,000	\$150,000	\$44,302
2003	1.02392	\$100,000	\$150,000	\$42,814
2002	1.04535	\$100,000	\$150,000	\$41,814
2001	---	\$100,000	\$150,000	\$40,000

* Inflation indexing for the exemption amounts commenced on January 1, 2006.

** Inflation indexing for the household income limit commenced on January 1, 2002.